

Catalina at Winkler Preserve  
Community Development District

Financial Statements  
(Unaudited)

April 30, 2016

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**Catalina at Winkler Preserve Community Development District**

Balance Sheet  
As of 4/30/2016  
(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
<b>Assets</b>							
Cash In Bank	245,692	0	0	0	245,692	0	0
Investments	35,249	0	389,659	1	424,909	0	0
Investments--Reserves	0	29,983	0	0	29,983	0	0
Accounts Receivable	3,098	0	4,260	0	7,358	0	0
Prepaid Expenses	539	0	0	0	539	0	0
Deposits	426	0	0	0	426	0	0
Due From Other Funds	0	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	393,919
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,556,081
Fixed Assets	0	0	0	0	0	3,849,083	0
<b>Total Assets</b>	<b>285,003</b>	<b>29,983</b>	<b>393,919</b>	<b>1</b>	<b>708,906</b>	<b>3,849,083</b>	<b>2,950,000</b>
<b>Investments--Reserves</b>							
Accounts Payable	1,729	0	0	0	1,729	0	0
Accrued Expenses Payable	1,990	0	0	0	1,990	0	0
Due To Other Funds	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	2,950,000
<b>Total Investments--Reserves</b>	<b>3,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,719</b>	<b>0</b>	<b>2,950,000</b>
<b>Fund Equity &amp; Other Credits</b>							
Beginning Fund Balance	194,004	9,615	235,862	9,035	448,516	3,849,083	0
Net Change in Fund Balance	87,280	20,369	158,057	(9,034)	256,671	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>281,284</b>	<b>29,983</b>	<b>393,919</b>	<b>1</b>	<b>705,187</b>	<b>3,849,083</b>	<b>0</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>285,003</b>	<b>29,983</b>	<b>393,919</b>	<b>1</b>	<b>708,906</b>	<b>3,849,083</b>	<b>2,950,000</b>

See Notes to Unaudited Financial Statements

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	8	8	0.00%
Special Assessments					
Tax Roll	156,510	156,510	156,774	264	(0.16)%
<b>Total Revenues</b>	<b>156,510</b>	<b>156,510</b>	<b>156,783</b>	<b>273</b>	<b>(0.17)%</b>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	4,000	2,000	2,000	0	50.00%
Financial & Administrative					
Administrative Services	5,400	3,150	3,150	0	41.66%
District Management	19,248	11,228	11,228	0	41.66%
District Engineer	10,500	6,125	9,691	(3,566)	7.70%
Disclosure Report	1,000	1,000	1,100	(100)	(10.00)%
Trustees Fees	3,500	3,500	3,233	268	7.64%
Tax Collector/Property Appraiser Fees	282	282	282	0	0.00%
Financial Consulting Services	10,000	7,919	7,917	2	20.83%
Accounting Services	12,000	7,000	7,000	0	41.66%
Auditing Services	3,200	0	3,200	(3,200)	0.00%
Public Officials Liability Insurance	2,300	2,300	2,250	50	2.17%
Legal Advertising	750	438	137	301	81.73%
Dues, Licenses & Fees	800	800	735	65	8.12%
Miscellaneous Fees	500	292	0	292	100.00%
Website Fees & Maintenance	2,100	1,225	1,225	0	41.66%
Legal Counsel					
District Counsel	7,500	4,375	5,712	(1,337)	23.83%
Electric Utility Services					
Utility-Fountains	5,000	2,917	1,955	962	60.90%
Stormwater Control					
Fountain Service Repairs & Maintenance	3,500	2,042	696	1,346	80.11%
Lake/Pond Bank Maintenance	40,000	23,333	0	23,333	100.00%
Aquatic Maintenance	7,200	4,200	3,045	1,155	57.70%
Mitigation Area Monitoring & Maintenance	6,000	3,500	2,560	940	57.33%
Aquatic Plant Replacement	500	292	0	292	100.00%
Stormwater System Maintenance	2,500	1,458	0	1,458	100.00%

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Other Physical Environment					
Property Insurance	2,100	2,100	138	1,962	93.42%
General Liability Insurance	455	455	2,250	(1,795)	(394.50)%
Contingency					
Miscellaneous Contingency	6,175	3,602	0	3,602	100.00%
Total Expenditures	<u>156,510</u>	<u>95,532</u>	<u>69,503</u>	<u>26,029</u>	<u>55.59%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>60,978</u>	<u>87,280</u>	<u>26,302</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>60,978</u>	<u>87,280</u>	<u>26,302</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	194,004	194,004	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>60,978</u></u>	<u><u>281,284</u></u>	<u><u>220,306</u></u>	<u><u>0.00%</u></u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	19	19	0.00%
Special Assessments				
Tax Roll	20,350	20,350	0	0.00%
Total Revenues	<u>20,350</u>	<u>20,369</u>	<u>19</u>	<u>0.09%</u>
Expenditures				
Contingency				
Capital Reserves	20,350	0	20,350	100.00%
Total Expenditures	<u>20,350</u>	<u>0</u>	<u>20,350</u>	<u>100.00%</u>
Excess of Revenues Over (Under) Expenditures	0	20,369	20,369	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	20,369	20,369	0.00%
Fund Balance, Beginning of Period	0	9,615	9,615	0.00%
Fund Balance, End of Period	<u>0</u>	<u>29,983</u>	<u>29,983</u>	<u>0.00%</u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	147	147	0.00%
Special Assessments				
Tax Roll	243,150	243,150	0	0.00%
Total Revenues	<u>243,150</u>	<u>243,297</u>	<u>147</u>	<u>0.06%</u>
Expenditures				
Debt Service				
Interest	168,150	82,600	85,550	50.87%
Principal	75,000	0	75,000	100.00%
Total Expenditures	<u>243,150</u>	<u>82,600</u>	<u>160,550</u>	<u>66.03%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>160,697</u>	<u>160,697</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(2,640)	(2,640)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>158,057</u>	<u>158,057</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	235,862	235,862	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>393,919</u></u>	<u><u>393,919</u></u>	<u><u>0.00%</u></u>

**Catalina at Winkler Preserve Community Development District**

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2015 Through 4/30/2016

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	2	2	0.00%
Total Revenues	<u>0</u>	<u>2</u>	<u>2</u>	<u>0.00%</u>
Excess of Revenues Over (Under) Expenditures	0	2	2	0.00%
Other Financing Sources (Uses)				
Interfund Transfer	0	2,640	2,640	0.00%
Other Costs	0	(11,677)	(11,677)	0.00%
Total Other Financing Sources (Uses)	<u>0</u>	<u>(9,037)</u>	<u>(9,037)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	(9,034)	(9,034)	0.00%
Fund Balance, Beginning of Period	0	9,035	9,035	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1</u></u>	<u><u>1</u></u>	<u><u>0.00%</u></u>

**Catalina at Winkler Preserve CDD**  
**Investment Summary**  
**April 30, 2016**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>April 30, 2016</u>
State Board of Administration	Local Government Investment Pool	\$ 97
SunTrust Escrow	Money Market Account	35,152
	<b>Total General Fund Investments</b>	<b>\$ 35,249</b>
The Bank of Tampa	Money Market Account	\$ 29,983
	<b>Total Reserve Fund Investments</b>	<b>\$ 29,983</b>
US Bank Series 2005 Reserve	First American Treasury Obligation Fund Class Z	\$ 102,701
US Bank Series 2005 Revenue	First American Treasury Obligation Fund Class Z	286,958
	<b>Total Debt Service Fund Investments</b>	<b>\$ 389,659</b>
US Bank Series 2005 Deferred Costs	First American Treasury Obligation Fund Class Z	\$ 1
	<b>Total Capital Project Fund Investments</b>	<b>\$ 1</b>



**Catalina at Winkler Preserve Community Development District**

Summary A/R Ledger

001 - General Fund

From 4/1/2016 Through 4/30/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Lee County Tax Collector	FY 15-16	<u>3,098.31</u>
		Total 001 - General Fund	3,098.31

**Catalina at Winkler Preserve Community Development District**

Summary A/R Ledger

200 - Debt Service Fund

From 4/1/2016 Through 4/30/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Lee County Tax Collector	FY 15-16	<u>4,259.58</u>
		Total 200 - Debt Service Fund	<u>4,259.58</u>
Report Balance			<u><u>7,357.89</u></u>

**Catalina at Winkler Preserve Community Development District**

Summary A/P Ledger

001 - General Fund

From 4/1/2016 Through 4/30/2016

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Florida Power and Light Company	4/27/2016	09846-68343 04/16	17043 Tremont St #Aerator 04/16	82.49
Florida Power and Light Company	4/27/2016	11246-08348 04/16	17213 Wrigley Cir #Aerator 04/16	57.37
Hopping Green & Sams	4/22/2016	87297	General/Monthly Legal Services 03/16	266.00
Nature's Blueprint of SW FL LLC	4/27/2016	11018	1st Qtr Treatment of Preserve	1,280.00
The Breeze Corporation	4/27/2016	102767 04/27/16	Legal Advertising 04/16	43.50
			Total 001 - General Fund	1,729.36
Report Balance				1,729.36

**Catalina at Winkler Preserve Community Development District**  
**Notes to Unaudited Financial Statements**  
**April 30, 2016**

**Balance Sheet**

1. Trust statement activity has been recorded through 04/30/16.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

**Summary A/R Ledger – Payment Terms**

4. Payment terms for landowner assessments are (a) defined in the FY15-16 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

**Summary A/R Ledger – Subsequent Collections**

5. General Fund - Payment for Invoice #FY15-16 in the amount of \$1,366.98 was received in May 2016.
6. Debt Service Fund - Payment for Invoice #FY15-16 in the amount of \$1,879.34 was received in May 2016.